

**STATE TAX COMMISSION  
SPECIAL ITEMS AGENDA  
December 16, 2015 Meeting**

Section 211.154 Items

DOCKET #	Filed By	PROPERTY OWNER	LOCAL UNIT	COUNTY	YEARS	REASON	STAFF RECOMMENDATION
154-15-0008	TP	JP Morgan Chase Bank DBA: Chase Equipment Finance  (Should be heard with 14-1108)	C-Bad Axe	Huron	2013	Taxpayer filed petition; personal property statement filed late. However, note that dismissal of this file and approval of file 14-1108 (Non-concurrence Agenda) will result in a partial double assessment.	Dismiss lack of jurisdiction; estimated assessment unless 14-1108 is approved in which case an equal reduction should be approved.
154-15-0479	Assr.	Cressel Smith	T-Waterloo	Jackson	2015	Veteran moved resulting in the original petition, but prior to the STC meeting and order, the property was sold.	Rescind original order, and approve revised petition which added new owner and corrects the assessed value and taxable value.
154-15-0643	Assr.	AT & T Mobility	T-Marathon	Lapeer	2015	Assessor request to enter denial of previously granted Eligible Personal Property Exemption.	Dismiss for lack of jurisdiction; Assessor must deny the exemption himself per MCL 211.9o(5). ----- STC should entertain a future petition to add the shelter to the real property roll as an omitted structure on leased land.
154-15-0649	Assr.	Albert J. Scarchilli Living Trust	T-Green Oak	Livingston	2013, 2014	Request that omitted property be added.	Dismiss <b>2013 and 2014</b> . Lack of Jurisdiction, July Board of Review determinations to reduce assessed and taxable values to zero. If the JBOR determination was incorrect that determination had to be appealed to the Michigan Tax Tribunal; 2015 on Non-concurrence Agenda

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154-15-0184	Assr.	Enbridge Energy Limited Partnership	T-Hartland	Livingston	2012	Request that omitted property be added.	Dismiss <b>2012</b> . Lack of Jurisdiction; tax year is no longer open to correction. 2013 and 2014 on Non-concurrence Agenda.
154-14-1105	Assr.	HHI Form-Tech  (Should be heard with 15-0250 and 15-0251)	C-Fraser	Macomb	2013, 2014, 2015	The Assessor has requested reconsideration of denial issued 8-25-15. By denying the Ad Valorem petition and approving the IFTs (15-0250 & 15-0251) the accounts are no longer balanced.	Staff recommends reconsideration. No overall recommendation since the issue is fact dependent. However, any reduction in amount of IFT parcel should generally be offset by equal increase in Ad Valorem parcel.
154-15-0250	Assr.	HHI Form-Tech  (Should be heard with 14-1105 and 15-0251)	C-Fraser	Macomb	2013, 2014, 2015	Paradigm Tax Group (Agent) has asked that all three parcels and all three years be reconsidered if the STC accepts the City's request for reconsideration of 14-1105.	See recommendation of 14-1105.
154-15-0251	Assr.	HHI Form-Tech  (Should be heard with 14-1105 and 15-0250)	C-Fraser	Macomb	2013, 2014, 2015	Paradigm Tax Group (Agent) has asked that all three parcels and all three years be reconsidered if the STC accepts the City's request for reconsideration of 14-1105.	See recommendation of 14-1105.
154-15-0655	Agent	Vasilios and Margaret Stolkakis	T-Sanilac	Sanilac	2015	Request to correct real property data error.	Dismiss <b>2015</b> . Lack of Jurisdiction, March Board of Review determination. If the MBOR determination was incorrect that determination had to be appealed to the Michigan Tax Tribunal. For 2013 & 2014 no recommendation since the issue is fact specific. See bold font portion of staff memo.

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154-14-1071	Dir.	Enbridge Pipelines (Toledo) Inc.	T-Freedom	Washtenaw	2014	The Director has requested an amendment to the Order previously issued 2-10-15. The Director has determined that the taxpayer incorrectly reported pipeline assets under Table B instead of Table K, and the taxable value was incorrectly calculated.	Staff recommends reconsideration.  Separate petition (15-0659) filed for 2015; scheduled on Non-concurrence Agenda
154-14-0712	Agent	Siemens Financial Services	C-Detroit	Wayne	2012	The Assessor has requested reconsideration of the order issued on 8-25-15. The STC approved the original petition filed by the taxpayer requesting a reduction of 2,228,142. However, the Taxpayer had filed an amended petition requesting a reduction of only 78,720. It was this amended petition that was noticed for review by the Commission.	Staff recommends reconsideration because much smaller reduction was "noticed." Final determination is fact specific and must be made by the Commission.
154-15-0602	Assr.	Lenward & Tanya Perry	C-Detroit	Wayne	2013	The Board of Review granted a full poverty exemption. The Assessing Division failed to process the poverty application.	Dismiss lack of jurisdiction. The correct jurisdiction in this matter rests with the Michigan Tax Tribunal on appeal. See memo in file.